

321 North Clark Street, Suite 800
 Chicago, IL 60610
 (312) 541-0151

Invoice submitted to:
 KL Industries Inc.
 8600 W. Bryn Mawr Avenue
 Suite 770N
 Chicago IL 60631-3590
 Attn: Jerry Capizzi and Greg L. Wilhite

Client Number: 5592

May 31, 2006
 In Reference To: Chapter 11
 (SBT 5592 KL INDUSTRIES/CHP 11)
 Invoice #605094

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>CASE ADMINISTRATION</u>			
5/3/2006	MAH Updated creditor contact information in BestCase; (.2) worked adding information to unfiled statements and schedules (.5).	0.70 150.00/hr	105.00
	MAS Draft first day motions including Application to retain Shaw Gussis as bankruptcy counsel, Application to retain RSM McGladrey as financial consultant, motion to adopt interim procedures for compensation of professionals and reimbursement of expenses; motion to extend time within which to file schedules and statements; motion to sell certain merchandise outside the ordinary course of business, motion to provide adequate assurance to utilities and compile schedule for the same	6.00 280.00/hr	1,680.00
	SBT Revise Rule 2014 Statement	0.10 525.00/hr	52.50
	SBT Review draft 2014 Statement	0.30 525.00/hr	157.50
	SBT Telephone conference with B. Wald, counsel for J. Capizzi, regarding 1:30 hearing and status of guaranty/participation documents	0.20 525.00/hr	105.00
5/4/2006	PJR Telephone conference with W. George of General Capital Partners regarding sale alternatives.	0.20 400.00/hr	80.00
5/5/2006	PJR Telephone conferences with M. Hirsh and S. Peltz regarding sale strategy going forward and related issues.	0.50 400.00/hr	200.00
	PJR Several telephone conferences with G. Wilhite regarding creditor/supplier issues, sale strategy going forward and preparations for MTL meeting.	1.00 400.00/hr	400.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/8/2006	PJR	telephone conference with J. Applebaum (counsel for Borg Warner) regarding case and matters going forward	0.30 400.00/hr	120.00
	PJR	telephone conference with Ford Phillips of Guiliani Capital regarding status of case (.2); telephone conference with B. Sabl of McGuire Woods on same (.2); telephone conference with D. Elman regarding case (.1)	0.50 400.00/hr	200.00
	PJR	Prepare for and attend meeting of twenty largest creditors at US Trustee's Office (1.5); telephone conference with P. Young on same (.1); follow up telephone conference with S. Peltz on same (.2); follow up telephone conference with C. Gulden on same (.2); e-mail to client on same (.2) .	2.20 400.00/hr	880.00
	PJR	telephone conference with J. Tompkins of Republic Financial regarding sale prospects for company	0.20 400.00/hr	80.00
5/9/2006	PJR	Telephone conferences with S. Peltz and M. Hirsh to discuss sale strategy going forward (.3);	0.30 400.00/hr	120.00
	PJR	Telephone conference with D. Wirt regarding Committee issues (.2); follow up e-mail to D. Wirt on conflicts checks and confidentiality agreement (.2)	0.40 400.00/hr	160.00
	PJR	Telephone conference with G. Wilhite regarding customer issues, vendor issues and related matters (.3); follow up conference call with G. Wilhite, S. Peltz, and M. Hirsh regarding same and sale strategy going forward (.5); follow up telephone conference with G. Wilhite and M. Levenda regarding payroll issues (.2).	1.00 400.00/hr	400.00
	PJR	E-mail to G. Wilhite regarding UST OIRR and monthly operating reports.	0.20 400.00/hr	80.00
	PJR	E-mail to G. Wilhite on scheduled 341 meeting.	0.10 400.00/hr	40.00
5/10/2006	PJR	Telephone conference with A. Silver of Honigman (reps GM) regarding case and background (.3); e-mail to G. Wilhite on same (.1).	0.40 400.00/hr	160.00
	PJR	Telephone conferences with M. Hirsh regarding retention and Committee issues (.4); telephone conference with J. Applebaum (counsel for Borg Warner) regarding case status (.1); review e-mail from G. Wilhite on GM issues and telephone conference with G. Wilhite on same (.3)	0.80 400.00/hr	320.00
	PJR	Telephone conference with P. Rimington of Diemasters regarding case and background.	0.20 400.00/hr	80.00
5/11/2006	PJR	Telephone conference with D. McGuire regarding retention applications and related issues.	0.20 400.00/hr	80.00
	PJR	Review e-mail from P. Rimington regarding Diemaster expression of interest and e-mail to S. Peltz and M. Hirsh on same.	0.20 400.00/hr	80.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/11/2006	MAS Call with M Levada regarding payment of postpetition invoices	0.30 280.00/hr	84.00
5/12/2006	PJR Telephone conference with D. Kahn of Perfection Spring regarding interest in potential sales transaction (.2); review Kahn follow up e-mail and send same to S. Peltz (.1); telephone conference with G. Wilhite regarding case status and strategy going forward (.4); telephone conference with Liquidity Solutions representative regarding background of case (.2); two telephone conferences with S. Peltz regarding case status and strategic alternatives going forward (.3); e-mail to G. Wilhite on PACER (.1); telephone conference with Cathy of ONG Spring on case status (.2).	1.50 400.00/hr	600.00
	MAS Revise, file and serve motion to extend deadline to file schedules and statements	1.20 280.00/hr	336.00
5/15/2006	SBT Two (2) telephone conferences with F. Mack, potential financial professional for committee, regarding background	0.40 525.00/hr	210.00
	SBT Telephone conference with G. Wilhite regarding financing, sale, operations issues	0.30 525.00/hr	157.50
	SBT Telephone conference with committee counsel regarding case status	0.30 525.00/hr	157.50
	SBT Confer with P. Roberts regarding first day motions	0.20 525.00/hr	105.00
	SBT Review GM email	0.20 525.00/hr	105.00
	SBT Telephone conference with J. Capizzi's office regarding lease for Bryn Mawr Avenue premises	0.10 525.00/hr	52.50
5/16/2006	SBT Lengthy telephone conference with G. Wilhite regarding various administrative and other matters	0.50 525.00/hr	262.50
	SBT Telephone conference with S. Jaworski of PBGC regarding case background and status	0.30 525.00/hr	157.50
	SBT Additional telephone conference with G. Wilhite regarding sale of excess inventory, health care plan issues, PBGC and compliance with budget	0.30 525.00/hr	157.50
	SBT Telephone conference with B. Wald regarding J. Capizzi issues on expenses and compensation	0.20 525.00/hr	105.00
	SBT Telephone conference with J. Capizzi regarding status on case	0.20 525.00/hr	105.00
	SBT Telephone conference with S. Peltz regarding status on sale of assets and financials	0.20 525.00/hr	105.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/16/2006	SBT Confer with P. Roberts regarding additional first day motions	0.30 525.00/hr	157.50
	SBT Telephone conference with client regarding GM issues	0.30 525.00/hr	157.50
	SBT Additional telephone conference with G. Wilhite regarding GM contract, retiree health benefits and pension plan issue	0.20 525.00/hr	105.00
	MAS Conference with P Roberts regarding first day motions and revisions to the same (.4); revise first day motions including motion establishing compensation procedures (.4); revise motion for authority to reject lease at 3323 Addison (.3); revise motion for authority to employ Shaw Gussis (.4); revise motion for authority to sell merchandise outside ordinary course of business (.4)	1.90 280.00/hr	532.00
	PJR Review and edit first day motions and orders, including professional compensation procedures, Addison lease rejection motion, retention motions, and utility motion and related e-mails to G. Wilhite and McGladrey on same.	2.30 400.00/hr	920.00
	PJR Telephone conference with M. Hirsh regarding Company's available financial information.	0.10 400.00/hr	40.00
5/17/2006	SBT Telephone conference with counsel for GM regarding repricing issue	0.30 525.00/hr	157.50
	SBT Review timeline and budget for sale process	0.20 525.00/hr	105.00
	SBT Telephone conference with counsel for J. Capizzi regarding expense reimbursement	0.20 525.00/hr	105.00
	SBT Telephone conference with M. Hirsh and telephone conference with J. Capizzi regarding sale budget and other issues (2x .3)	0.60 525.00/hr	315.00
	SBT Review and revise GM pricing letter	0.50 525.00/hr	262.50
	MAS Prepare for and attend hearing on motion to time to file schedules and statements (1.0); call with A Dumbrow regarding retention and draft application to retain Laner Muchin (.3); Revise, file and serve Debtor's Motion For Authority To Reject Unexpired Lease For Nonresidential Real Property At 8600 W. Bryn Mawr Avenue; Debtor's Motion For Authority To Reject Unexpired Lease For Nonresidential Real Property At 3323 W. Addison; Debtor's Application For Authority To Employ Shaw Gussis As Bankruptcy Counsel And For Approval Of Compensation Arrangement Related Thereto; Debtor's Motion For Authority To Sell Certain Non-Current Merchandise Outside Of The Ordinary Course Of Business; Debtor's Motion For An Administrative Order Pursuant To 11 U.S.C. §§ 105(A) And 331 Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals; Debtor's Application For	6.10 280.00/hr	1,708.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Authority To Employ Laner, Muchin, Dumbrow, Becker, Levin And Tomlinberg, Ltd. As Special Labor Counsel And For Approval Of Compensation Arrangement Related Thereto; Debtor's Application For Authority To Employ RSM McGladrey As Financial Advisor And For Approval Of Compensation Arrangement Related Thereto; and Debtor's Motion For Entry Of An Order (1) Determining That Utilities Are Adequately Assured Of Future Payment And (2) Prohibiting Utilities From Altering, Refusing Or Discontinuing Services (4.8)		
5/17/2006	PJR Telephone conference with C. Gulden of UST Office on motion to extend time to file schedules.	0.10 400.00/hr	40.00
	PJR Further work on and edits to first day papers, including Laner Dombrow retention papers, utilities motion, etc. (1.3); e-mails to J. Sieger, D. Wirt, D. McGuire on same (.2); review spreadsheet and related e-mail from M. Hirsh on anticipated sales timeline (.2); telephone conference with and follow up e-mail to J. Applebaum (Borg Warner) on case status (.2).	1.90 400.00/hr	760.00
	SBT Telephone conference with G. Wilhite regarding reclamation claims, expenses for J. Capizzi and GM matter	0.30 525.00/hr	157.50
	SBT Telephone conference with G. Wilhite regarding GM issues; review client emails regarding same	0.40 525.00/hr	210.00
	SBT Telephone conference with S. Peltz regarding sale issues	0.20 525.00/hr	105.00
	SBT Telephone conference with G. Wilhite regarding sale issues, GM issues, Chem-Plate issues	0.50 525.00/hr	262.50
5/18/2006	SBT Telephone conference with client regarding sale issues conference call; Chem-Plate and Metal Art	0.20 525.00/hr	105.00
	PJR Review re-notice of first day motions and confer with M. Swanson on same (.2); several telephone conference with M. Hirsh on first day motions and sale issues (.4).	0.60 400.00/hr	240.00
	SBT Telephone conference with committee counsel regarding GM and sale issues	0.20 525.00/hr	105.00
	SBT Telephone conference with G. Wilhite and B. Wald regarding GM issues	0.30 525.00/hr	157.50
	MAS Call with courtroom deputy regarding amending notice of motions and draft, file and serve the same	0.50 280.00/hr	140.00
5/19/2006	SBT Telephone conference with G. Wilhite regarding insurance and GM issues (.2); telephone conference with counsel for GM regarding price increase issue (.3)	0.50 525.00/hr	262.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/19/2006	SBT Conference call with S. Peltz, M. Hirsh, G. Wilhite and J. Capizzi regarding GM and sale issues	0.80 525.00/hr	420.00
	SBT Additional telephone conference with counsel for GM regarding price increase agreement	0.30 525.00/hr	157.50
	SBT Review GM agreements; voicemail for client regarding same and confer with P. Roberts regarding same	0.90 525.00/hr	472.50
	SBT Telephone conference with Chem-Plate regarding price increase issue	0.20 525.00/hr	105.00
	SBT Telephone conference with counsel for GM regarding changes and telephone conference for Committee regarding same (2x .2)	0.40 525.00/hr	210.00
	SBT Two (2) telephone conferences with G. Wilhite regarding GM agreement and regarding effect on cash flow and valuation of business	0.40 525.00/hr	210.00
	PJR Telephone conference with A. Silver of Honigman (GM attorney) regarding case status and GM issues (.2); review draft GM letter agreement on continuation of supply and confer with S. Towbin on same (.3)	0.50 400.00/hr	200.00
	SBT Review BBK information list (for GM)	0.30 525.00/hr	157.50
	SBT Telephone conference with Lincoln (Gary Walther) regarding purchase of business	0.20 525.00/hr	105.00
	SBT Telephone conference with counsel for J. Capizzi regarding sale issue	0.20 525.00/hr	105.00
	SBT Review committee motion to employ counsel	0.30 525.00/hr	157.50
5/22/2006	SBT Telephone conference with PBGC regarding status of case and final DIP financing	0.30 525.00/hr	157.50
	SBT Email exchange with client regarding GM payment terms	0.10 525.00/hr	52.50
	SBT Telephone conference with G. Wilhite regarding 5/24/06 hearing, Motorola issues, sale vs. reorganization issues, budget issues	0.40 525.00/hr	210.00
	SBT Review email from B. Wald regarding GM payment terms and reply	0.10 525.00/hr	52.50
	SBT Telephone conference with M. Hirsh regarding status of new budget for sale	0.10 525.00/hr	52.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/22/2006	SBT Review and transmit 2 new reclamation demands	0.40 525.00/hr	210.00
5/23/2006	SBT Telephone conference with G. Wilhite regarding sale issues	0.20 525.00/hr	105.00
	PJR Telephone conference with G. Wilhite regarding Motorola matters and related issues.	0.20 400.00/hr	80.00
	SBT Review and reply to B. Wald's email regarding Motorola issues	0.10 525.00/hr	52.50
5/24/2006	SBT Telephone conference with counsel for GM regarding payment issues	0.30 525.00/hr	157.50
	SBT Telephone conference with M. Hirsh, G. Wilhite and Silver (counsel for GM) regarding payment issues and regarding BBK access to premises for due diligence	0.90 525.00/hr	472.50
	PJR Prepare for and attend hearing on first day motions (retention applications, utility procedures, lease rejections, final DIP hearing, etc.).	1.90 400.00/hr	760.00
	PJR Conference call with G. Wilhite and M. Hirsh on GM issues and BBK information demands.	0.20 400.00/hr	80.00
	MAS Prepare for and attend hearing on first-day motions including retention applications, financing motion, lease rejection motions and sale motion (1.8); confer with G Wilhite regarding Schedules and Statements and email RSM re the same (1.0)	2.80 280.00/hr	784.00
	SBT Review budget and cash flow from M. Hirsh	0.50 525.00/hr	262.50
	SBT Confer with P. Roberts and M. Swanson regarding reclamation claims	0.20 525.00/hr	105.00
5/25/2006	SBT Meeting at Laner Muchin with T. Dombrow and J. Carren regarding PBGC and union issues, case strategy and sale issues	2.30 525.00/hr	1,207.50
	MAS Confer with G Wilhite regarding Schedules and Statements and revise the same accordingly	0.50 280.00/hr	140.00
	SBT Telephone conference with S. Peltz regarding strategy with union negotiations and sale	0.20 525.00/hr	105.00
	SBT Email to LaSalle counsel regarding bank debits for fees	0.10 525.00/hr	52.50
	SBT Email to GM regarding wire transfer payment due today	0.10 525.00/hr	52.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/25/2006	SBT Telephone conference with G. Wilhite regarding various issues (GM payment, union issues, bank debits for fees, payments to insiders question on SOFA and other matters)	0.40 525.00/hr	210.00
5/26/2006	SBT Telephone conference with counsel for GM regarding longer term strategy and new contract	0.40 525.00/hr	210.00
	SBT Email exchange with GM counsel regarding payment	0.10 525.00/hr	52.50
	PJR Telephone conference with A. Silver (GM attorney) on GM business arrangements going forward (.3); telephone conference with G. Wilhite on same (.2)..	0.50 400.00/hr	200.00
5/28/2006	SBT Review and reply to client email regarding plan issues and regarding response to question regarding SOFA for insider transfers	0.40 525.00/hr	210.00
5/30/2006	SBT Telephone conference with G. Wilhite regarding GM, sale and budget issues	0.30 525.00/hr	157.50
	SBT Conference call with GM counsel regarding long term agreement	0.40 525.00/hr	210.00
	SBT Meeting with bank and committee counsel at Winston regarding status of potential plan	1.50 525.00/hr	787.50
	PJR Telephone conferences and e-mail exchanges with A. Silver regarding GM negotiations and related issues	0.40 400.00/hr	160.00
	PJR Several telephone conferences with M. Hirsh and S. Peltz regarding sales efforts and related issues (.4); follow up e-mail to M. Hirsh on same (.1); prepare for and attend meeting at W&S with J. Sieger, D. Wirt, M. Cohn, S. Peltz, and M. Hirsh regarding status of case and anticipated course of action (1.8).	2.30 400.00/hr	920.00
	SBT Telephone conference with client regarding GM and plan issues	0.30 525.00/hr	157.50
	MAS Review 90 day payment information in connection with SOFA and confer with M Herman re the same	0.20 280.00/hr	56.00
	SBT Review revised answer to insider question on SOFA and email (.2); prepare email to G. Wilhite regarding payment of Capizzi loans (.1)	0.30 525.00/hr	157.50
5/31/2006	SBT Review GM term sheet; transmit to client/lender/committee	0.90 525.00/hr	472.50
	PJR Review proposed GM term sheet on business going forward and exchange e-mails with A. Silver on same.	0.30 400.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/31/2006	PJR Exchange e-mails with M. Cohn on lien searches.	0.10 400.00/hr	40.00
SBT	Telephone conference with G. Wilhite regarding loan payments to J. Capizzi and GM term sheet/call	0.20 525.00/hr	105.00
SBT	Telephone conference with P. Young regarding meeting with bank and GM deal	0.20 525.00/hr	105.00
SBT	Two (2) lengthy telephone conferences with client regarding GM; telephone conference with counsel for GM; confer with M. Radtke regarding new term sheet for GM; voicemail for G. Stengler regarding meeting on GM issues	1.80 525.00/hr	945.00
SBT	Telephone conference with J. Capizzi regarding budget and sale issues	0.30 525.00/hr	157.50
SBT	Conference call with B. Wald and J. Capizzi regarding sale process and meeting with bank	0.60 525.00/hr	315.00
SBT	Additional telephone conference with J. Capizzi regarding sale issues and bank meeting (.2); two telephone conferences with Conway McKenzie regarding sale of company (Mack and Capital Markets Group) (.6); telephone conference with M. Hirsh regarding sale issues (.2)	1.00 525.00/hr	525.00
SBT	Telephone conference with J. Sieger and P. Young regarding GM and sale process (.3); telephone conference with K. Cleary regarding sale process (.4); telephone conference with S. Peltz regarding GM and sale process (.3)	1.00 525.00/hr	525.00
SBT	Telephone conference with G. Walther regarding fee structure for investment banking	0.20 525.00/hr	105.00
SBT	Additional telephone conference with J. Capizzi regarding sale issues and investment bankers	0.30 525.00/hr	157.50
SBT	Telephone conference with S. Peltz regarding sale process issues	0.20 525.00/hr	105.00
SBT	Lengthy telephone conference with G. Wilhite regarding sale issues and meeting with bank, accounting and financial statements, alternatives to sale (stand alone plan)	0.50 525.00/hr	262.50
MAS	Follow up with G Wilhite regarding Schedules and Statements (.2); Respond to inquiry from John Hancock regarding insurance policy (.2); exchange emails with KL regarding employee priority wage claims (.2)	0.60 280.00/hr	168.00
PJR	Telephone conference with M. Hirsh regarding sales prospects and related issues.	0.20 400.00/hr	80.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/31/2006	MLR Review GM term sheet (.3). Discussions with S. Towbin re: same and case status (.4). Telephone conferences with clients (1.0) and counsel for GM (.3) re: same. Begin revising GM term sheet (.8).	2.80 275.00/hr	770.00
SUBTOTAL:		[76.00	31,288.00]
<u>CASH COLLATERAL/DIP FINANCING</u>			
5/3/2006	PJR Telephone conference with and e-mail to T. Devine regarding revised financing order (.3); exchange e-mails with J. Sieger and P. Young on financing matters (.3); review revised budget and circulate to J. Sieger and C. Gulden (.3); prepare for emergency hearing on financing and payroll (1.1); meeting with G. Wilhite and S. Towbin in connection with emergency hearing and related matters (1.8); attend and participate in emergency hearing on financing and payroll motions (2.0); follow up meeting with G. Wilhite on same (.3); follow up telephone conferences and e-mails with G. Wilhite and J. Sieger related to same (.3)	6.40 400.00/hr	2,560.00
	SBT Prepare for and attend hearing on financing and meeting with client	4.00 525.00/hr	2,100.00
5/4/2006	PJR exchange e-mails with J. Sieger on final form of financing order (.2); follow up e-mails to and telephone conferences with G. Wilhite on same and budget issues (.4)	0.60 400.00/hr	240.00
	SBT Telephone conference with M. Hirsh regarding new budget, subsequent telephone conference with S. Peltz and M. Hirsh regarding same and regarding GM collections issue	0.40 525.00/hr	210.00
5/5/2006	PJR Edits to notice of final hearing on DIP financing and coordinating filing and service of same (.8); review final form of financing order (.2); telephone conference and exchange of e-mails with LaSalle's counsel on same and related financing issues (.4).	1.40 400.00/hr	560.00
5/9/2006	PJR Several telephone conferences with M. Hirsh regarding budget and related issues.	0.40 400.00/hr	160.00
5/10/2006	PJR Review draft of Ninth Amendment to LaSalle loan agreement and exchange e-mails with P. Young on same.	0.50 400.00/hr	200.00
5/11/2006	PJR Telephone conference with P. Young on 9th amendment to loan agreement (.2); telephone conference with J. Rose on same (.1); telephone conference with D. Lagenski on same (.2); review e-mails relating to same and review related agreements (.3).	0.80 400.00/hr	320.00
5/12/2006	PJR Exchange e-mails with P. Young on variance restrictions in DIP budget (.2); follow up telephone conference with M. Hirsh on same (.2); review e-mails on documentation issues and telephone conferences with G. Wilhite, D. Ladgenski, and M. Hirsh regarding same (.8).	1.20 400.00/hr	480.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/15/2006	SBT Email exchange with LaSalle regarding loan documents	0.10 525.00/hr	52.50
	SBT Telephone conference with J. Sieger, counsel for LaSalle, regarding sale/financing issues	0.20 525.00/hr	105.00
5/16/2006	PJR Letter to D. Wirt on LaSalle loan documents.	0.10 400.00/hr	40.00
5/18/2006	PJR Exchange e-mails with M. Cohn of Winston on lien search and related information.	0.20 400.00/hr	80.00
5/19/2006	PJR Edit DIP Order language with respect to acceptable variances and exchange e-mails with P. Young on same.	0.40 400.00/hr	160.00
	SBT Telephone conference with Committee counsel regarding DIP financing	0.20 525.00/hr	105.00
	SBT Telephone conference with bank counsel regarding DIP financing and GM issues	0.20 525.00/hr	105.00
	SBT Telephone conference with J. Sieger regarding GM deal and DIP financing hearing	0.20 525.00/hr	105.00
5/22/2006	PJR Several telephone conference with T. Augspurger (Motorola attorney) regarding final DIP order and Motorola machinery issues (.3); review e-mail on same (.1).	0.40 400.00/hr	160.00
	PJR Telephone conference with J. Sieger on final DIP hearing (.1); e-mails to PBGC attorney on same and relevant loan documents and orders (.3).	0.40 400.00/hr	160.00
	SBT Telephone conference with counsel for LaSalle regarding final DIP financing terms	0.30 525.00/hr	157.50
5/23/2006	PJR Several telephone conference with M. Hirsh regarding DIP budget and related issues (.3); telephone conference with P. Young on same (.2); review revisions to final financing order (.4); review Motorola objection to financing order (.2); exchange and review several e-mails on same (.4); telephone conference with Augspurger on same (.2); telephone conference with D. McGuire on same (.2).	1.90 400.00/hr	760.00
	SBT Confer with P. Roberts regarding Motorola issues with financing order and review several emails regarding same from committee counsel and Motorola counsel	0.80 525.00/hr	420.00
	SBT Review budget to actual analysis and telephone conference with M. Hirsh regarding new budget for final order on DIP financing	0.50 525.00/hr	262.50
5/24/2006	SBT Telephone conference with G. Wilhite regarding budget issues	0.20 525.00/hr	105.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/24/2006	SBT Telephone conference with B. Wald regarding revised budget and hearing on DIP financing	0.10 525.00/hr	52.50
	SBT Confer with P. Roberts and telephone conference with LaSalle counsel regarding budget and DIP financing order issues	0.40 525.00/hr	210.00
	PJR Exchange e-mails with J. Ginsburg of PBGC.	0.20 400.00/hr	80.00
	PJR Several telephone conferences with P. Young regarding final DIP order and budget and related issues (.4); telephone conference with M. Hirsh on same (.2); telephone conference with D. McGuire on same (.1); review revised budget and meeting with G. Wilhite on same (.4); follow up telephone conferences with M. Hirsh on same (.2)	1.30 400.00/hr	520.00
5/30/2006	PJR Prepare for and attend continued hearing on DIP Order.	0.90 400.00/hr	360.00
	SBT Lengthy telephone conference with J. Sieger regarding financing, plan and sale issues	0.70 525.00/hr	367.50
	SBT Two (2) telephone conferences with D. Wirt regarding financing motion hearing and regarding status with GM and sale/plan options	0.40 525.00/hr	210.00
SUBTOTAL:		[25.80	11,407.50]
<u>CREDITORS AND CLAIMS</u>			
5/3/2006	PJR Telephone conference with G. Wilhite on vendor issues.	0.10 400.00/hr	40.00
5/4/2006	AES Update lien search results	1.60 275.00/hr	440.00
	PJR Telephone conference with B. Monczynski (office equipment rep) regarding chapter 11 filing and related issues (.2); follow up e-mail to Monczynski on same (.1); telephone conference with and follow up e-mail to D. Brown of United Mercantile regarding chapter 11 filing (.2)	0.50 400.00/hr	200.00
	PJR Telephone conference with G. Wilhite regarding immediate customer/vendor issues in wake of ch. 11 filing (.2); brief research on artisans liens in Illinois (.3).	0.50 400.00/hr	200.00
	SBT Telephone conference with Gibbs Wire, one of 20 largest creditors, regarding status	0.30 525.00/hr	157.50
	SBT Telephone conference with counsel for Gibbs Wire regarding reclamation claim	0.30 525.00/hr	157.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/5/2006	PJR	Review correspondence from Dynamex attorney regarding request for critical vendor status (.1); review order denying Orlowski motion to enforce judgment (.1).	0.20 400.00/hr	80.00
5/8/2006	PJR	Telephone conference with J. Petz of Metals USA regarding bankruptcy filing and critical vendor doctrine (.3); telephone conference with E. Goldstein for Gibbs Wire regarding case and DIP financing (.2).	0.50 400.00/hr	200.00
	PJR	Review Gibbs Wire & Steel reclamation demand and related documents.	0.30 400.00/hr	120.00
	PJR	Review Chemplate materials and telephone conference with G. Wilhite on same.	0.30 400.00/hr	120.00
5/9/2006	PJR	Review Chem-Plate materials overcharging and draft letter to Roemich on same.	0.30 400.00/hr	120.00
	PJR	Telephone conference with Julio from Innovations (creditor) regarding status of case and DIP financing (.2); follow up e-mail on same (.2)	0.40 400.00/hr	160.00
	PJR	Telephone conference with N. Orleans regarding critical vendor request for Dynamex.	0.20 400.00/hr	80.00
5/10/2006	PJR	Edits to Roemich letter on Chem-Plate's improper pricing.	0.20 400.00/hr	80.00
5/12/2006	PJR	Review correspondence from GMAC on insurance issue and e-mail to G. Wilhite on same.	0.20 400.00/hr	80.00
5/15/2006	SBT	Telephone conference with Chem-Plate regarding goods in possession	0.20 525.00/hr	105.00
5/16/2006	SBT	Review three reclamation demand claims and confer with P. Roberts regarding need for process	0.50 525.00/hr	262.50
	PJR	Telephone conference with Nancy of Elite Design on case status (.1); follow up e-mail to her on POC procedures, etc. (.1).	0.20 400.00/hr	80.00
5/17/2006	PJR	Review reclamation demand of Metals USA.	0.20 400.00/hr	80.00
	PJR	Telephone conference with Brown & Sharpe representative on case status.	0.10 400.00/hr	40.00
5/18/2006	SBT	Telephone conference with client regarding Metal Art claim issue	0.20 525.00/hr	105.00
5/19/2006	PJR	Telephone conference with Lou from Perfection Plating regarding status of case and POC issues.	0.20 400.00/hr	80.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/19/2006	PJR Review purported termination of contract by Material Handling Services (.1); draft and edit response and 362 demand letter to MHS (.4); follow up telephone conference with K. Miller of MHS on same (.2).	0.70 400.00/hr	280.00
5/23/2006	MAS Call with Mindy Cohn regarding KL and information requested by Committee and follow up with G Wilhite re the same	0.30 280.00/hr	84.00
	PJR Telephone conference with E. Goldstein (Gibbs attorney) on reclamation issues.	0.20 400.00/hr	80.00
5/25/2006	MAS Revise and distribute letters to KL utility companies and call with G Wilhite re the same	1.00 280.00/hr	280.00
	MAS Draft procedures to determine potential rights of vendors asserting reclamation claims in Debtor's case and confer with P Roberts and S Towbin re the same	2.20 280.00/hr	616.00
5/30/2006	PJR Review e-mail from J. Applebaum on BorgWarner and exchange e-mails with G. Wilhite on same.	0.20 400.00/hr	80.00
SUBTOTAL:		[12.10	4,407.50]
<u>EMPLOYEE ISSUES</u>			
5/3/2006	SBT Meeting with client and call with claims administrator (.8) regarding ongoing health care claims and confer with P. Roberts and J. Alwin regarding same	1.00 525.00/hr	525.00
	PJR lengthy conference call with R. Walter, G. Wilhite and S. Towbin regarding administrative service agreement on employee health plan with PBA, Inc. and continuation of services on a postpetition basis (.9); review applicable agreement (.2)	1.10 400.00/hr	440.00
	JAA Confer with S. Towbin and P. Roberts concerning employee benefits claims and coverage	0.20 250.00/hr	50.00
5/4/2006	PJR draft and edit letter to R. Walter of PBA regarding continuation of employee benefit plans and related issues (.6); exchange e-mails with R. Wilhite on same (.2)	0.60 400.00/hr	240.00
5/5/2006	JAA Telephone conference with G. Wilhite concerning health insurance (.2) and confer with P. Roberts concerning same (.2)	0.40 250.00/hr	100.00
5/8/2006	PJR telephone conference with N. Hurley (insurance broker) regarding efforts to find new health plan	0.20 400.00/hr	80.00
	PJR telephone conference with E. Snyder (former employee) regarding vacation pay issue (.2); follow up e-mail to Snyder on same (.2)	0.40 400.00/hr	160.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/8/2006	JAA Telephone conference with R. Prosser concerning claims and coverage (.4); telephone conference with R. Walter concerning claims and coverage issues (1.2); confer with P. Roberts and vm to P. Padavic concerning same (.1)	1.70 250.00/hr	425.00
5/9/2006	PJR Review pending employee benefit issues, funding limitations, and recent DrugCard correspondence, and confer with J. Alwin on addressing same.	0.30 400.00/hr	120.00
	JAA Telephone conference and exchange email with R. Walter concerning insurance coverage and claims submissions (.6); respond to inquiries and requests of medical providers (.3)	0.90 250.00/hr	225.00
5/10/2006	JAA Telephone conference with C. Blazczyk concerning DrugCard (.2); respond to multiple inquiries and requests of medical providers (.5)	0.70 250.00/hr	175.00
5/11/2006	JAA Respond to multiple inquiries and requests of medical providers (.3); telephone conference with R. Bova of DrugCard (.3); telephone conference and exchange email with J. Costello, counsel to DrugCard (.8); confer with P. Roberts (.2) and G. Wilhite (.3) concerning same	1.90 250.00/hr	475.00
5/12/2006	JAA Respond to multiple inquiries of medical providers and employees (.3); draft letter to Social Security Administration concerning employee inquiry (.3); telephone conference with P. Padavic concerning same (.2); telephone conference and exchange email with J. Costello concerning DrugCard agreement (.5); draft letter agreement with DrugCard (.7); confer with P. Roberts concerning same (.5); telephone conference with M. Hirsch concerning budget for employee benefits (.1)	2.60 250.00/hr	650.00
	PJR Telephone calls with G. Wilhite regarding DrugCard dispute and resolution of same (.3); draft termination language for DrugCard letter agreement and confer with J. Alwin on same (.4); edit draft letter agreement and review related e-mails on same (.4); telephone conference with Gary Wilhite on same (.1).	1.20 400.00/hr	480.00
5/15/2006	SBT Review original and revised agreement regarding drug card for employees	0.30 525.00/hr	157.50
	JAA Telephone conference and exchange email with J. Costello concerning DrugCard (.5); revise letter agreement with DrugCard (.4) and confer with S. Towbin concerning same (.1); telephone conference with G. Wilhite concerning DrugCard and insurance premiums (.1); telephone conference and exchange email with E. Palollel concerning PBA insurance premiums (.4)	1.50 250.00/hr	375.00
	PJR Review revised DrugCard letter agreement and related e-mails.	0.10 400.00/hr	40.00
5/16/2006	JAA Telephone conference and exchange email with J. Costello (.5) and G. Wilhite (.2) concerning DrugCard; respond to inquiries of medical providers and employees concerning coverage issues (.7)	1.40 250.00/hr	350.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/16/2006	SBT	Telephone conference with Dave Jury, counsel for USW, regarding labor and healthcare issues, retiree benefits	0.30 525.00/hr	157.50
	SBT	Review Section 1114 regarding retiree health benefits	0.20 525.00/hr	105.00
	SBT	Confer with P. Roberts regarding Section 1114 motion for relief on interim basis	0.20 525.00/hr	105.00
	SBT	Telephone conference with client regarding retiree benefit issue	0.20 525.00/hr	105.00
	PJR	Review e-mails on DrugCard reinstatement and revised letter agreement on same and confer with J. Alwin on same.	0.30 400.00/hr	120.00
5/17/2006	JAA	Telephone conferences and exchange emails with P. Padavic (.3), J. Costello (.5), and R. Walter (.5) concerning DrugCard; telephone conference and exchange email with J. Fahey of Pacific Life concerning stop loss coverage (.7); prepare memo to file concerning stop loss and short-term disability coverage (.4)	2.40 250.00/hr	600.00
	SBT	Review and reply to D. Jay email regarding Steelworkers Union issues (healthcare and retiree payments)	0.20 525.00/hr	105.00
5/19/2006	SBT	Review email regarding insurance issues and confer with J. Alwin regarding same (health insurance reimbursement policy)	0.30 525.00/hr	157.50
	JAA	Telephone conferences and exchange email with P. Padavic (.3) and R. Walter (.4) concerning funding requests and stop loss coverage; review stop loss agreement with Pacific Life (.4)	1.10 250.00/hr	275.00
5/22/2006	JAA	Review and exchange email with P. Padavic, R. Walter, J. Costello, and P. Young concerning DrugCard issues (.5); respond to inquiries of medical providers concerning coverage (.2)	0.70 250.00/hr	175.00
	SBT	Review PBGC demand for information and prepare email to labor and pension counsel regarding same	0.30 525.00/hr	157.50
	SBT	Review certain material on PBGC claims in chapter 11 and termination of plans (.5); telephone conference with T. Dombrow regarding same (.2)	0.70 525.00/hr	367.50
5/23/2006	JAA	Review and exchange email with P. Padavic and J. Costello concerning DrugCard and employee claim	0.20 250.00/hr	50.00
5/24/2006	JAA	Respond to inquiries of medical providers and employees	0.20 250.00/hr	50.00
5/25/2006	JAA	Respond to inquiries of medical providers and employees (.5); review and exchange email with PBA Claims concerning stop loss coverage and claims (.9)	1.40 250.00/hr	350.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/26/2006	JAA Review and exchange email with PBA Claims concerning stop loss coverage	0.30 250.00/hr	75.00
5/30/2006	SBT Review and reply to J. Alwin emails regarding disability claims and claims of prepetition healthcare providers (2x .1)	0.20 525.00/hr	105.00
	JAA Telephone conferences and exchange email with PBA Claims (.5) and P. Padavic (.4) concerning coverage and claims issues; prepare letters to claimants concerning proof of claim and notice of bankruptcy (.4)	1.30 250.00/hr	325.00
5/31/2006	JAA Telephone conference and exchange email with P. Padavic concerning employee claim issues (.4); telephone conference with J. Capizzi concerning coverage (.1); telephone conference and exchange email with G. Wilhite concerning short-term disability (.3); review and exchange email with PBA Claims concerning funding requests and claims (.4)	1.20 250.00/hr	300.00
	PJR Telephone conference with employee on proof of claim issues.	0.20 400.00/hr	80.00
SUBTOTAL:		[28.40	8,832.50]
<u>PLAN OF REORGANIZATION</u>			
5/12/2006	PJR Review order setting deadline for filing plan and disclosure statement and docket same.	0.10 400.00/hr	40.00
SUBTOTAL:		[0.10	40.00]
<u>STATEMENTS AND SCHEDULES</u>			
5/1/2006	MAH Worked on preparing bankruptcy petition, statements, and schedules for Chapter 11 filing (8.1); prepared same for review and signature of G. Wilhite (.5); worked on updating index of related motions (.3).	8.90 150.00/hr	1,335.00
5/2/2006	MAH Worked on preparing bankruptcy petition, statements, and schedules (4.2); filed same with Bankruptcy court (.5); distributed bankruptcy filings to team (.3); prepared materials for service of related motions per P. Roberts' request (1.7).	6.70 150.00/hr	1,005.00
5/15/2006	MAH Reviewed statements and schedules for information still needed from client to prepare filing per M. Swanson's request.	1.00 150.00/hr	150.00
5/17/2006	MAH Attended to M. Swanson's requests for creditor information.	0.30 150.00/hr	45.00
5/19/2006	MAH Updated Statement of Financial Affairs.	0.30 150.00/hr	45.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/30/2006	MAH Worked on updating Statement of Financial Affairs and various schedules with new information from client.	4.50 150.00/hr	675.00
5/31/2006	MAH Worked on updating Statement of Financial Affairs, related attachments, and various schedules with new information from client.	5.30 150.00/hr	795.00
SUBTOTAL:		[27.00	4,050.00]
<u>UTILITY ISSUES</u>			
5/23/2006	PJR Review Progress Energy correspondence on 366 deposit.	0.10 400.00/hr	40.00
5/24/2006	MAS Draft letters to utility companies in connection with 366 order entered by Court (.9); email Debtor regarding amendment to Exhibit A to utility motion and timing of deposits to be paid (.3)	1.20 280.00/hr	336.00
SUBTOTAL:		[1.30	376.00]
For professional services rendered			\$60,401.50
Additional Charges :			
4/24/2006	Taxi from office to McGladrey to attend meeting (PJR)		5.00
4/27/2006	Intercall - Inv. # B1-5740549		54.15
	Intercall - Inv. # B1-5740549		34.09
	Intercall - Inv. # B1-5740549		32.09
4/28/2006	Intercall - Inv. # B1-5740549		170.05
4/30/2006	Legal Research - 4/1/06 - 4/30/06		186.00
5/3/2006	Photocopying - Suggestion of Bankruptcy - Service copy (GEG)		6.10
	Taxi from office to Bankruptcy Court to attend court (PJR)		8.00
5/8/2006	Photocopying - 24 Seven - Inv. # 44442 - Notice, Motion & Orders re: Financing (PJR) (KL)		477.36
5/15/2006	Photocopying - 24 Seven - Inv.# 44708 - LaSalle loan documents (PJR)		110.92
	Photocopying - 24 Seven - Inv.# 44714 - LaSalle loan documents, Imaged (PJR)		235.12
5/16/2006	Messenger to Winston & Strawn (PJR)		4.80
5/17/2006	Photocopying - Motion to reject lease at 3323 W. Addison (MAS)		33.80
	Photocopying - Motion to sell current merchandise (MAS)		10.40
	Photocopying - Motion for an administrative order for interim compensation (MAS)		18.20
	Photocopying - Motion to employ Laner Muchin (MAS)		30.40
	Photocopying - Motion to reject lease at 8600 Bryn Mawr (MAS)		11.70
	Photocopying - Debtor's Application for Authority (MAS)		20.80
	Federal Express to c/o Equity Office Attn: President/IL - Presidents Plaza LLC/Chicago (MAS)		14.47
	Federal Express to Chicago Regional Counsel/Equity Office/Chicago IL (MAS)		14.47
	Photocopying - Motion to employ RSM (MAS)		36.40
	Photocopying - Debtor's Motion for Entry of Order (MAS)		33.60
5/18/2006	Federal Express to Bankruptcy Department/Exelon Energy/Westchester IL (MAS)		11.35
	Federal Express to Chicago Regional Counsel/Equity Office/Chicago (MAS)		11.35
	Federal Express to Equity Office/IL - Presidents Plaza/Chicago (MAS)		11.35

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	<u>Amount</u>
5/18/2006 Federal Express to Bankruptcy Department/AT&T/San Antonio TX (MAS)	15.99
Federal Express to Bankruptcy Department/NICOR/Naperville IL (MAS)	11.35
5/19/2006 Messenger to RSM McGladery (MAS)	4.80
5/24/2006 Photocopying - Statements and Schedules (MAH)	13.30
5/25/2006 Federal Express to John Holland Ginsbert/Pension Benefit guaranty Corporation/Washington DC (PJR)	37.15
Taxi roundtrip to and from Bankruptcy Court to attend court (PJR)	10.00
Photocopying - Orders and Motion for letters (MAS)	11.20
5/31/2006 Telephone - Long Distance - 5/1 - 31/06	14.61
Postage - 5/1 - 31/06	274.24
Photocopying - Notice of Chapter 11 (JAA)	8.00
Total additional charges	<u>\$1,982.61</u>
 Total amount of this bill	 <u>\$62,384.11</u>
 Balance due	 <u><u>\$62,384.11</u></u>

PAYMENT DUE UPON RECEIPT
PLEASE INCLUDE CLIENT NUMBER WITH PAYMENT
ADDITIONAL EXPENSES MAY BE BILLED ON A LATER INVOICE

FEDERAL TAX ID# 36-3844420

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ann E. Stockman	1.60	275.00	\$440.00
Janice A. Alwin	20.10	250.00	\$5,025.00
Mark L. Radke	2.80	275.00	\$770.00
Matthew A. Swanson	24.80	280.00	\$6,944.00
Melissa A. Herman	27.70	150.00	\$4,155.00
Peter J. Roberts	49.00	400.00	\$19,600.00
Steven B. Towbin	44.70	525.00	\$23,467.50